

HRD-BEN-2014-0030

Date: April 21, 2014

To: All Participants in the Savings and Investment (SIP) and Pension Plans

From: SRNS and SRR Benefits Administration

Re: **Changes To Definition of Spouse – As Related to the SIP and Pension Plans**

The June 2013 United States Supreme Court decision in *United States vs. Windsor* struck down Section 3 of the Defense of Marriage Act (DOMA), which states that a marriage is only valid if it is between a man and woman, as unconstitutional. Since this decision, the IRS has issued various guidance on the application of this decision. Specifically, Rev. Rul. 2013-17 states that the terms “spouse,” “husband and wife,” and “husband,” and “wife” include an individual married to a person of the same sex if the individuals are lawfully married under applicable state law, including foreign jurisdictions. The applicable state law is the “state of celebration” – the state in which they were actually married.

Further, the IRS has interpreted Rev. Rul. 2013-17 to require qualified plans to recognize a legally married same sex spouse. Previously, same sex marriages were not recognized as valid in the Defined Contribution (DC) SIP Plan or the Defined Benefit (DB) Pension Plan. This has been changed. To ensure compliance with Rev. Rul. 2013-17, the Benefits Committee has passed amendments to modify the definition of “spouse” in both the DC and DB Plans to include a person of the same sex who is lawfully married, including a common law marriage, to a Participant under the laws of any domestic or foreign jurisdiction having the legal authority to sanction such marriage.

This notice will be posted on the SRS Intranet and on the external website. You may request that this notice be sent to you in writing on paper at no charge by contacting the SRNS Benefits Service Center at Service-Center@srs.gov.